



**Title: UNIFORMS**

**Number: LC-47**

**Approved: 01-01-09**

**Originator: Office of Employee  
Services & Quality  
Improvement**

**Review: 01-01-2014**

## **I. PURPOSE AND SCOPE**

Certain employees are required by the County to wear uniforms or other clothing as a condition of their employment. These uniforms or other clothing are provided at County expense. The objective of this policy is to clarify when the use of such clothing is taxable to the employee.

## **II. DEFINITIONS AND REFERENCES**

### **A. References**

1. Internal Revenue Service Publication 17, Your Federal Income Tax
2. Lake County Policies and Practices Employee Manual, Section 31, Dress Code

### **B. Definitions**

1. County logo clothing: Any shirt, jacket, cap or other clothing of any style bearing the County's logo.
2. Clothing or uniforms that are not adaptable to general use (IRS definition): Clothing or uniforms worn by delivery workers, firefighters, health care workers, law enforcement officers, letter carriers, professional athletes, and transportation workers (air, rail bus, etc.). Selected Lake County employees that fall into this classification include those working in the operational capacities outlined in Attachment A and any other position designated in writing by the County Manager. Employees working in these classifications generally are provided with uniforms customized to their trade through a uniform service.

## **III. RESPONSIBILITY**

- A. The County Manager is responsible for determining which employees will be required to wear uniforms or county logo clothing.

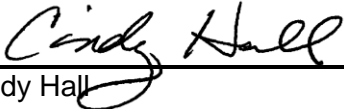
- B. The Department Director or designee is responsible for notifying the County Finance department which employees have been provided uniforms or county logo clothing, and the value of such clothing. The attached form (Attachment B) must be used to communicate this information

**IV. PROCEDURES**

- A. For employees who work in a position where the County requires the use of a uniform or clothing that is not adaptable to general use, those uniforms or clothing will be provided to the employee at no cost and will not be taxable to the employee. See definition in Section B(2) above.
- B. For employees who work in a position where the County requires the use of clothing with the County logo other than a uniform or clothing that is not adaptable to general use, the County will provide the clothing for the employee. The employee will be taxed on the value of the clothing provided. Examples: field personnel in Building Services, Code Enforcement, Water Quality Services, etc., selected Information Technology staff, and any other position so designated by the respective Department Director with authorization by the County Manager.
- C. All other employees voluntarily desiring to purchase clothing with a County logo may do so at his/her own expense with prior departmental approval by ordering directly through the appropriate vendor. The employee will be required to pay sales tax on the purchase.
- D. All County employees wearing any County logo clothing should always exercise prudent judgment regarding the manner and location in which they wear said clothing.

**V. RESERVATION OF AUTHORITY**

The authority to issue or revise this Procedure is reserved to the County Manager. The County Manager may authorize exceptions to this procedure when deemed appropriate.

  
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Cindy Hall  
County Manager  
Lake County